



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

2FE036 Årsredovisning och koncernredovisning, 7,5 högskolepoäng  
Annual Report and Group Accounting, 7.5 credits

### **Main field of study**

Business Administration

### **Subject Group**

Business Administration

### **Level of classification**

First Level

### **Progression**

G2F

### **Date of Ratification**

Approved 2009-06-17

Revised 2014-09-17 by School of Business and Economics. Revision due to changed objectives, content and prerequisites.

The course syllabus is valid from spring semester 2015

### **Prerequisites**

Students applying for the course within the Business Administration and Economics Programme need to have successfully completed 105 of 120 credits from the first two years of the Business Administration and Economics Programme, including Financial Accounting, Finance and Management Accounting I, 15 credits, Financial Accounting, Finance and Management Accounting II, 15 credits, and Accounting Theory 7.5 credits, Accounting Information Systems, 7.5 credits, or the equivalent.  
alternatively completed

1- 75 credits within Business Administration, including Financial Accounting, Finance and Management Accounting I, 15 credits, Financial Accounting, Finance and Management Accounting II, 15 credits, and Accounting Theory 7.5 credits, Accounting Information Systems, 7.5 credits, or the equivalent.

## Objectives

Upon completion of the course the student is expected to be able to:

- within given time limits prepare and present an annual report for a limited company
- apply prevailing laws and standards in order to make the necessary judgments in the process of preparing and presenting an annual report
- describe methods and practices of group accounting
- prepare group accounts in accordance with prevailing laws and standards

## Content

The course contains:

- preparation and presentation of annual financial reports
- methods for consolidation of group accounts (full and partial consolidation and methods for consolidating foreign subsidiaries) and issues of valuation in relation to this

## Type of Instruction

The teaching consists of lectures, tutorials, seminars and cases.

Obligatory parts are stated in the schedule.

## Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

Methods of examination are written tests and casestudies.

Results are graded using one of the terms Passed with distinction, Pass or Fail, and A-F according to the ECTS scale.

For the grade pass, the objectives have to be reached; the grade is based upon the degree to which the objectives are met. The weighing of the grades to the course grade is following the principles in the document "Principer för betygsrapportering dnr: ELNU 2011/160".

Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5-8 weeks after the normal examination date. The student will have a minimum of five occasions for written exams in relation to the syllabus to which the student was accepted. Usually 3 occasions per academic year. Students that do not pass reports can complement after consultation with the examiner.

## Course Evaluation

A written course evaluation is carried out and compiled in a report, which is archived at the faculty. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of ensuring continuous quality development.

## Required Reading and Additional Study Material

FAR, *FAR Samlingsvolym, del 1*. FAR förlag. Latest edition. 200 pages.

Carlsson, J. & Sandell, N., *Koncernredovisning*. Liber. Latest edition. 300 pages.

Scientific articles/practice material, 100 pages.